CalPERS Office of Audit Services
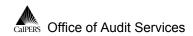
Risk Assessment
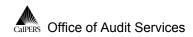Fiscal Years 2006-07 and 2007-08

Auditable Areas and Audit Coverage - Support Programs

Auditable Areas	Actual			Planned	
	2003-04	2004-05	2005-06	2006-07	2007-08
Diversity Outreach Program					
Annual Workforce					
Bilingual Survey					
Business Connections					
Diversity Program					
Equal employment opportunity investigations					
Office of Enterprise Compliance					
Investment Monitoring					▓
Fiscal Services Division					
Administrative accounting	▓	▓		▓	
Annual financial statement audit/other attestation	▓	▓	▓	▓	▓
Budget management	▓	▓			
Cashiering	▓	▓		▓	
Directed brokerage and commission recapture					
Enterprise Management of Billing, Accounts Receivables and Collections (EMBARC)	▓	▓	▓	▓	
Fund accounting	▓	▓			
Investment accounting	▓	▓			▓
Pension System Resumption (PSR) project			▓	▓	▓
PeopleSoft financial system	▓	▓			
Prime broker		▓			▓
Real estate accounting			▓	▓	
Retirement program accounting			▓		
Review and analysis of CalPERS financial statements	▓	▓	▓	▓	▓
Office of Governmental Affairs					
Legislation implementation and tracking					
Human Resources Division					
Benefits and enrollments					
Classification and review process					
Employee relations					
Executive performance/compensation		▓			
Payroll and personnel transactions	▓	▓		▓	
Recruitment and exams					

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Risk Assessment
Fiscal Years 2006-07 and 2007-08

Auditable Areas	Actual			Planned	
	2003-04	2004-05	2005-06	2006-07	2007-08
Staff training and development					
Innovation Services Division					
Acquisition and maintenance of application software			▓		
Change control management		▓			
IT resource procurement					
Pension System Resumption (PSR) project			▓	▓	▓
Release management				▓	
System architecture management				▓	
System documentation and operational manual					
Information Security Office					
Information system security and confidentiality acknowledgement compliance			▓		
Logical safeguard		▓		▓	▓
Physical safeguard		▓	▓		▓
Legal Office					
Legal fees for outside counsel			▓		
Office of Audit Services					
Continuous monitoring initiative	▓	▓			▓
Financial Integrity and State Manager's Accountability (FISMA)	▓	▓	▓	▓	▓
Fraud risk assessment initiative		▓	▓	▓	▓
Operations Support Services Division					
Board election management			▓	▓	▓
Business continuity	▓	▓	▓	▓	
Central receiving	▓	▓			▓
Document distribution					
Facilities management		▓			▓
Management services					
Property management	▓	▓	▓	▓	
Record management	▓	▓			▓
Reproduction services					
Space planning/headquarters move	▓		▓		
Triennial review of contract and purchasing activities		▓			▓
Office of Public Affairs					
Comprehensive Annual Financial Report consolidation					

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Risk Assessment
Fiscal Years 2006-07 and 2007-08

Auditable Areas	Actual			Planned	
	2003-04	2004-05	2005-06	2006-07	2007-08
R Street Project					
Contract audit - Headquarter expansion project - consulting services		▨	▨	▨	
Headquarters expansion project - activation and occupancy	▨		▨		
Technology Services Support Division					
Acquisition and maintenance of technology infrastructure					▨
Computer operations management review					
Configuration management			▨		▨
Data management	▨	▨			
Inquiries, incident, and problem management					
IT cost identification and allocation					
Management of continuous services (Disaster Recovery)	▨	▨	▨	▨	
Management of third party services					
Service level management					
Software management (SAM 4846)	▨	▨	▨	▨	▨
System performance and capacity management					
System security review	▨	▨	▨	▨	▨
User training and education					